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## **ABSTRACT**

The invention relates to a method for preparing methyl 2-diphenylmethylsulfinylacetate (MDMSA) comprising the steps of: (i) conversion of benzhydrol into methyldiphenylmethylthioacetate (MDMTA); and (ii) conversion of methyldiphenylmethylthioacetate (MDMTA) into methyl-2-diphenylmethylsulfinylacetate by oxidation, according to the following sequence: benzhydrol  $\rightarrow$  MDMTA  $\rightarrow$  MDMSA.